

County of Placer, California

**Combining Statement of Net Assets
Internal Service Funds
June 30, 2009
(Dollars in Thousands)**

	<u>County Services</u>	<u>District Services</u>	<u>Self Insurance</u>	<u>Total</u>
Assets				
Current assets:				
Cash and investments	\$ 13,237	\$ 2,609	\$ 38,629	\$ 54,475
Receivables, (net):				
Accounts	794	6	-	800
Interest	-	-	227	227
Due from other governments	10	-	-	10
Inventories	795	-	-	795
Prepaid items	12	-	52	64
Total current assets	<u>14,848</u>	<u>2,615</u>	<u>38,908</u>	<u>56,371</u>
Noncurrent assets:				
Restricted cash and investments	116	-	-	116
Advances to other funds	-	357	-	357
Capital assets:				
Land	-	-	20	20
Construction in progress	44	-	-	44
Buildings and improvements	2,051	266	-	2,317
Equipment	18,848	2,722	-	21,570
Infrastructure	665	-	-	665
Less accumulated depreciation	<u>(11,449)</u>	<u>(1,675)</u>	<u>-</u>	<u>(13,124)</u>
Total capital assets, net	<u>10,159</u>	<u>1,313</u>	<u>20</u>	<u>11,492</u>
Total noncurrent assets	<u>10,275</u>	<u>1,670</u>	<u>20</u>	<u>11,965</u>
Total assets	<u>25,123</u>	<u>4,285</u>	<u>38,928</u>	<u>68,336</u>
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	1,421	515	227	2,163
Deposits from others	-	5	5	10
Compensated absences	46	47	13	106
Self insurance liability	-	-	7,096	7,096
Total current liabilities	<u>1,467</u>	<u>567</u>	<u>7,341</u>	<u>9,375</u>
Noncurrent liabilities:				
Compensated absences	418	419	114	951
Advances from other funds	-	149	-	149
Self insurance liability	-	-	15,315	15,315
Total noncurrent liabilities	<u>418</u>	<u>568</u>	<u>15,429</u>	<u>16,415</u>
Total liabilities	<u>1,885</u>	<u>1,135</u>	<u>22,770</u>	<u>25,790</u>
Net Assets				
Invested in capital assets	10,159	1,313	20	11,492
Unrestricted	13,079	1,837	16,138	31,054
Total net assets	<u>\$ 23,238</u>	<u>\$ 3,150</u>	<u>\$ 16,158</u>	<u>\$ 42,546</u>